APPENDIX.

The pertinent provisions of D. C. Code (1940) §§ 47-1203, 47-1206, 47-1207, 47-501, read as follows:

§ 47-1203.—The assessor of the District of Columbia * * * shall annually cause to be prepared a printed blank schedule of all tangible personal property and all general merchandise or stock in trade owned or held in trust or otherwise, subject to taxation * * *. When said schedule is ready for delivery, notice thereof shall be given by the assessor by advertisement * * * in * * * newspapers published in said District, and a copy of said schedule shall be delivered to any citizen applying therefor * * *. Every person, association, corporation, firm, or company, in said District liable to taxation hereunder * * * shall, within thirty days after the last publication of said advertisement, fill out the property blanks in said schedule with a full and true statement * * * and make and sign an affidavit to the truth thereof * * * and the address in the District of Columbia of the person, corporation, or company making affidavit shall in each case be given below his, its or their signature, and thereupon said board of personal tax appraisers, or any one of the members thereof, shall assess said property at its fair cash value * * * and the amount thus ascertained shall be entered upon the books for taxation for each fiscal year * * *. (Section 6, par. 1, Act of July 1, 1902, 32 Stat. 617.)

§ 47-1206.—That beginning July 1, 1930, returns of all personal property other than automobiles shall be made in the month of July in the fiscal year in which the assessment is levied and the value of such property shall be made as of the first day of that month except that merchants shall continue to return their average stock in trade as provided in said act of 1902: Provided, That this section shall be effective during March, 1929. (Act of February 18, 1929, 45 Stat. 1227.)

§ 47-1207.—On all tangible personal property, assessed at a fair cash value (over and above the exemptions provided in this section) including vessels, ships, boats, tools, implements, horses, and other animals, wagons, and other vehicles, there shall be paid to the

collector of taxes of the District of Columbia one and one-half per centum on the assessed value thereof. (Section 6, par. 2, Act of July 1, 1902, 32 Stat. 618.)

§ 47-501.—For the purpose of defraying such expenses of the District of Columbia as Congress may from time to time appropriate for, there is hereby levied for each and every fiscal year, a tax at such rate on the real and personal property subject to taxation in the District as will, when added to the other taxes and revenues of the District, produce money enough to enable the District to pay promptly and in full all sums directed by Congress to be paid by the District, and for which appropriation has been duly made; * * *. (Act of June 29, 1922, 42 Stat. 669.)